AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph beginning at page 7, line 15 and ending at page 8, line 5, with the following amended paragraph.

FIG. 1 is a sectional view showing the structure of a steering apparatus according to the present invention;

FIG. 2 is an enlarged sectional view of an engagement portion of a first housing and a second housing of the steering apparatus according to the present invention;

FIG. 3 is a ~~sectional~~ cross-sectional representation of the first housing and the second housing of the steering apparatus shown ~~view taken along the line III-III~~ in FIG. 2;

FIG. 4 is a perspective view showing the structure of a first impact energy absorbing ring of the steering apparatus according to the present invention;

FIG. 5 is a perspective view showing the structure of a second impact energy absorbing ring of the steering apparatus according to the present invention; [[and]]

FIG. 6 is a perspective view showing the structure of another second impact energy absorbing ring of the steering apparatus according to the present invention; and

FIG. 7 is a perspective view showing the structure of another second energy absorbing ring of the steering apparatus according to another embodiment of the present invention.

Please replace the paragraph beginning at page 8, line 13 and ending page 9, line 5, with the following amended paragraph.

The steering apparatus comprises[[:]] a first shaft 1 having an end portion coupled to a steering wheel for steering (steering means) A, [[;]] a cylindrical first housing 3 which surrounds the first shaft 1 and rotatably supports the first shaft 1 via a ball bearing 2, [[;]] a second shaft 4 engaged with the other end portion of the first shaft 1 so as to be relatively movable in the axial direction, [[;]] a second housing 5 which surrounds the second shaft 4 and has an end portion engaged with the other end portion of the first housing 3, [[;]] first and second impact energy absorbing rings 6 and 7 made of synthetic resin, which are engaged with and retained at an engagement portion B of the first housing 3 and the second housing 5 separately from each other in the axial direction, [[;]] first and second impact energy absorbing protrusions 8 and 9 projected from positions between the impact energy absorbing rings 6 and 7 in one body with the fist housing 3, [[;]] a torque sensor 10 arranged at the other end side of the second shaft 4 and the second housing 5, [[;]] and a supporting member 11 for supporting the torque sensor 10. The first shaft 1 and the second shaft 4 compose a steering shaft.

Please replace the paragraph beginning at page 16, lines 13-24, with the following amended paragraph.

Moreover, although the above-described embodiment employs the impact energy absorbing protrusions 8 and 9 provided at the first housing 3, another embodiment of the present invention provides the impact energy absorbing protrusions 8 and 9 ~~may be provided~~ at engagement portions of the second housing 5. FIG. 7 is a perspective view showing the structure of another second energy absorbing ring in such embodiment. ~~In this case~~ As shown in FIG. 7, the second impact

energy absorbing ring 7 has a ring portion 77b with a portion having an internal radius Γ_A. The ring portion 77b ~~to contact~~ contacts with the other end face of the first housing 3 and a plurality of plate pieces 77 a formed continuously with the ring portion 77b spaced ~~separately~~ from each other in the circumferential direction at intervals corresponding to the second impact energy absorbing protrusion 9, so that the space between the plate pieces of the ring portion is used as non-contact pathways which do not contact with the second impact energy absorbing protrusion 9.